Workflow | Publication

Submission | Review | Copyediting | Production

Round 1 | Round 2 | Round 3

Round 3 Status
Submission accepted.

Notifications

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[IJOTA] Editor Decision	2026-04-26 03:46 PM
[IJOTA] Editor Decision	2026-05-13 04:24 AM
[IJOTA] Editor Decision	2026-05-26 03:59 AM

Reviewer's Attachments

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Revisions

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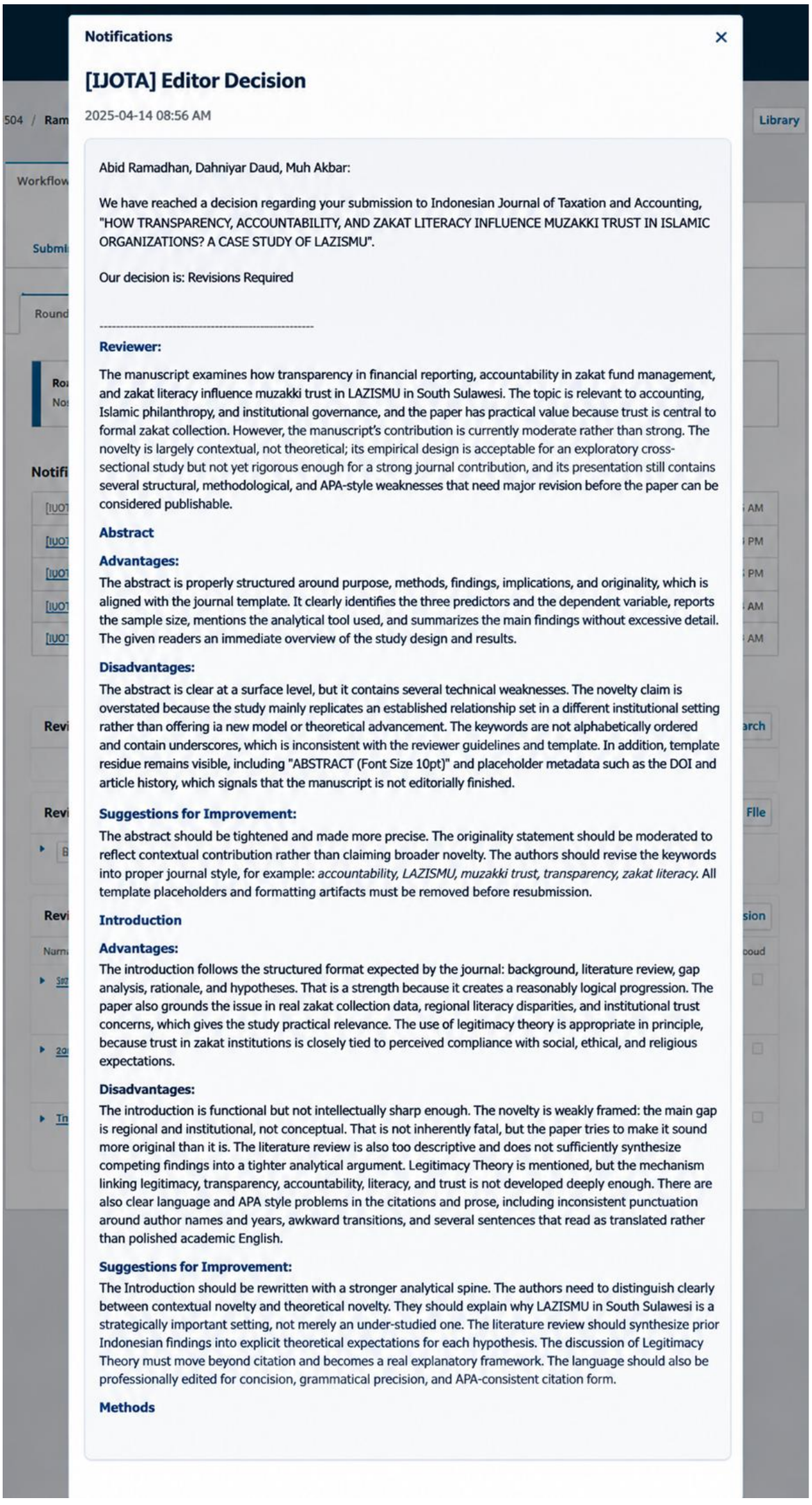
3655	article+abid,dkk+IJOTA+(has+been+revision-third+review).docx	May 12, 2026	Article Text

Review Discussions

Add discussion

Name	From	Last Reply	Replies	Closed
article revision	abid123 2026-04-15 09:12 AM	-	0	
second revision by the author	abid123 2026-04-24 03:17 AM	-	0	
Third revision by the author	abid123 2026-04-27 08:06 AM	-	0	

First Round



Notifications

[IJOTA] Editor Decision

2025-04-14 08:56 AM

Abid Ramadhan, Dahniyar Daud, Muh Akbar:

We have reached a decision regarding your submission to Indonesian Journal of Taxation and Accounting, "HOW TRANSPARENCY, ACCOUNTABILITY, AND ZAKAT LITERACY INFLUENCE MUZAKKI TRUST IN ISLAMIC ORGANIZATIONS? A CASE STUDY OF LAZISMU".

Our decision is: Revisions Required

Reviewer:

The manuscript examines how transparency in financial reporting, accountability in zakat fund management, and zakat literacy influence muzakki trust in LAZISMU in South Sulawesi. The topic is relevant to accounting, Islamic philanthropy, and institutional governance, and the paper has practical value because trust is central to formal zakat collection. However, the manuscript's contribution is currently moderate rather than strong. The novelty is largely contextual, not theoretical; its empirical design is acceptable for an exploratory cross-sectional study but not yet rigorous enough for a strong journal contribution, and its presentation still contains several structural, methodological, and APA-style weaknesses that need major revision before the paper can be considered publishable.

Abstract

Advantages:

The abstract is properly structured around purpose, methods, findings, implications, and originality, which is aligned with the journal template. It clearly identifies the three predictors and the dependent variable, reports the sample size, mentions the analytical tool used, and summarizes the main findings without excessive detail. The given readers an immediate overview of the study design and results.

Disadvantages:

The abstract is clear at a surface level, but it contains several technical weaknesses. The novelty claim is overstated because the study mainly replicates an established relationship set in a different institutional setting rather than offering ia new model or theoretical advancement. The keywords are not alphabetically ordered and contain underscores, which is inconsistent with the reviewer guidelines and template. In addition, template residue remains visible, including "ABSTRACT (Font Size 10pt)" and placeholder metadata such as the DOI and article history, which signals that the manuscript is not editorially finished.

Suggestions for Improvement:

The abstract should be tightened and made more precise. The originality statement should be moderated to reflect contextual contribution rather than claiming broader novelty. The authors should revise the keywords into proper journal style, for example: *accountability, LAZISMU, muzakki trust, transparency, zakat literacy.* All template placeholders and formatting artifacts must be removed before resubmission.

Introduction

Advantages:

The introduction follows the structured format expected by the journal: background, literature review, gap analysis, rationale, and hypotheses. That is a strength because it creates a reasonably logical progression. The paper also grounds the issue in real zakat collection data, regional literacy disparities, and institutional trust concerns, which gives the study practical relevance. The use of legitimacy theory is appropriate in principle, because trust in zakat institutions is closely tied to perceived compliance with social, ethical, and religious expectations.

Disadvantages:

The introduction is functional but not intellectually sharp enough. The novelty is weakly framed: the main gap is regional and institutional, not conceptual. That is not inherently fatal, but the paper tries to make it sound more original than it is. The literature review is also too descriptive and does not sufficiently synthesize competing findings into a tighter analytical argument. Legitimacy Theory is mentioned, but the mechanism linking legitimacy, transparency, accountability, literacy, and trust is not developed deeply enough. There are also clear language and APA style problems in the citations and prose, including inconsistent punctuation around author names and years, awkward transitions, and several sentences that read as translated rather than polished academic English.

Suggestions for Improvement:

The Introduction should be rewritten with a stronger analytical spine. The authors need to distinguish clearly between contextual novelty and theoretical novelty. They should explain why LAZISMU in South Sulawesi is a strategically important setting, not merely an under-studied one. The literature review should synthesize prior Indonesian findings into explicit theoretical expectations for each hypothesis. The discussion of Legitimacy Theory must move beyond citation and becomes a real explanatory framework. The language should also be professionally edited for concision, grammatical precision, and APA-consistent citation form.

Methods

Methods

Advantages:

The method section contain the core required elements: research design, participants, sampling, instrumentation, procedures, and limitations. The authors identify the population size, sample size, data-collection mode, scale type, and analytical software. Using PLS-SEM is acceptable for a model with latent constructs and a relatively small sample, and the authors at least report convergent validity and internal consistency metric.

Disadvantages:

This section is the manuscript's weakest part. First, the sampling claim is not convincing. The paper states that simple random sampling was used through an online questionnaire, but it does not explain the sampling frame, randomization procedure, contact process, response rate, or how nonresponse bias was handled. That makes the "simple random sampling" label questionable. Second, the use of the Slovin formula with a 10% margin of error is a weak justification for formal-level empirical work; it prioritizes convenience over rigor. Third, the instrument section does not specify the source or adaptation history of the measurement items, nor does it provide sample items, content validity procedures, or pilot testing evidence. Fourth, there is no ethics statement, informed consent statement, or data-collection time frame. Fifth, the section says "multiple linear regression and path analysis" were used in SmartPLS, which is conceptually imprecise because the reported method is PLS-SEM, not standard multiple regression. Finally, the paper reports convergent validity and reliability but omits discriminant validity, collinearity, common method bias checks, and model predictive relevance.

Suggestions for Improvement:

The authors need to rebuild the method section with much greater transparency. They should explain exactly how respondents were identified and selected, state the survey period, report response rate, and justify sample adequacy using statistical power analysis rather than relying only on Slovin. The instrument should identify item sources from prior studies, describe adaptation procedures, and report content validation, pilot testing, and discriminant validity. The authors should also report VIF values, HTMT or Fornell-Larcker results, and explain how they addressed common method bias given that all data were self-reported and collected through a single instrument at one point in time. An ethics/consent statement is also necessary. Without these additions, the method remains underreported and vulnerable.

Results

Advantages:

The results section is organized in a reasonably standard PLS sequence: outer loadings and AVE, reliability, R-square, model fit, and structural-path results. The tables are readable and the key hypotheses outcomes are presented directly. The findings themselves are also coherent: transparency and zakat literacy are significant predictors of trust, while accountability is not. The adjusted R square of 0.712 indicates that the model explains a substantial portion of variance in muzakki trust, at least within this sample.

Disadvantages:

The section is incomplete and, in one place, technically inaccurate. The authors do not report discriminant validity, effect sizes, predictive relevance, or collinearity diagnostics, so the adequacy of the structural model is not fully demonstrated. More seriously, Figure 2 is described incorrectly: the text states that the "path coefficient" from X1 to Y is 0.025 and from X3 to Y is 0.601, but these are clearly p-values, not coefficients. That kind of error is not minor; it suggests weak statistical control in manuscript preparation. In addition, the interpretation of model fit is too casual. Calling the model a "perfect fit" because SRMR is below 0.08 is overstated and methodologically unclear. The results are also mostly statistical, with limited descriptive insight into respondent characteristics beyond the sample size and population frame.

Suggestions for Improvement:

The authors should correct the Figure 2 interpretation immediately. They should expand the results section to include discriminant validity, VIF, effect sizes, predictive relevance, and clearer respondent-profile information. They should also stop using exaggerated fit language and interpret the PLS outputs more cautiously. The current findings are potentially usable, but the reporting needs tighter statistical discipline.

Discussion

Advantages:

The discussion makes an effort to interpret each hypothesis and connect the findings to prior studies and Legitimacy Theory. The interpretation of transparency is especially plausible: when financial reporting is timely, accessible, and understandable, trust increases. The discussion of zakat literacy is also relevant because literacy is not merely knowledge; it affects perceived institutional legitimacy and willingness to channel zakat formally. The paper also tries to explain the non-significant accountability result rather than ignoring it.

Disadvantages:

The discussion is still too close to a restatement of results. It needs deeper analytical work. The explanation of why accountability is non-significant remains speculative and underdeveloped. The authors suggest that muzakki may prioritize program effectiveness or institutional reputation over formal accountability, but they do not unpack this in a sufficiently rigorous way. The discussion also does not confront alternative explanations, such as measurement overlap between transparency and accountability, citing effects in trust, or limited respondent knowledge of institutional accountability mechanisms. In addition, the manuscript relies heavily on confirming prior studies rather than positioning its findings in a more critical conversation. The theoretical contribution therefore remains thin.

Suggestions for Improvement:
The discussion should move from confirmation to explanation. The authors should explain why accountability may fail to predict trust in this context despite its theoretical importance. They should consider whether respondents actually observe accountability practices directly, or whether they infer trust from more visible signals such as transparency, communication, and service reputation. They should also discuss construct distinctiveness more critically and acknowledge that cross-sectional perceptual data cannot establish strong causal claims. A more rigorous theoretical discussion would materially improve the paper.

Conclusion

Advantages:
The conclusion is generally aligned with the reported findings and does answer the study's objective. It also includes implications for future research and broader institutional practice, which is useful. The paper closes with the correct substantive emphasis: transparency and zakat literacy appear to matter more than accountability in this sample.

Disadvantages:
The conclusion is too long, repetitive, and partly discussion-like. It reintroduces too many interpretive contentions and future directions instead of closing the paper decisively. It also risks sounding more causal than the design allows. Since the study is cross-sectional and based on self-reported perceptions, the conclusion should be more careful in the strength of its claims.

Suggestions for Improvement:
The conclusion should be shortened and made sharper. It should state the core findings in two or three focused sentences, note the practical implication, and end with a concise statement of the main limitation and future research direction. The authors should avoid overstating influence as proof of causal impact.

References

Advantages:
The reference list is quantitatively adequate. It includes more than 30 sources, which meets the journal template's minimum quantity requirement. The list also includes several recent and relevant journal articles directly connected to zakat trust, transparency, accountability, and zakat literacy. This shows that the authors are at least engaging with the immediate topic literature.

Disadvantages:
The references section is still not strong enough for a higher quality journal standard. Although the count is sufficient, the composition is weaker than it should be. A noticeable portion of the references are books, reports, theses, and local gray literature, so the proportion of primary scholarly sources appears lower than the reviewer guideline's expectation of at least 80%. APA 7 consistency is also uneven. Several entries use non-standard capitalization, incomplete bibliographic detail, inconsistent DOI presentation, and mixed formatting conventions. The in-text citation style throughout the manuscript is likewise inconsistent.

Suggestions for Improvement:
The authors should strengthen the reference base by adding more peer-reviewed journal sources, especially recent international and national studies on nonprofit accountability, Islamic social finance governance, institutional trust, and zakat behavior. They should also clean the entire reference list in strict APA 7 format using a reference manager, as explicitly required by the template. At present, the quantity is acceptable, but the scholarly quality and formatting consistency still need work.

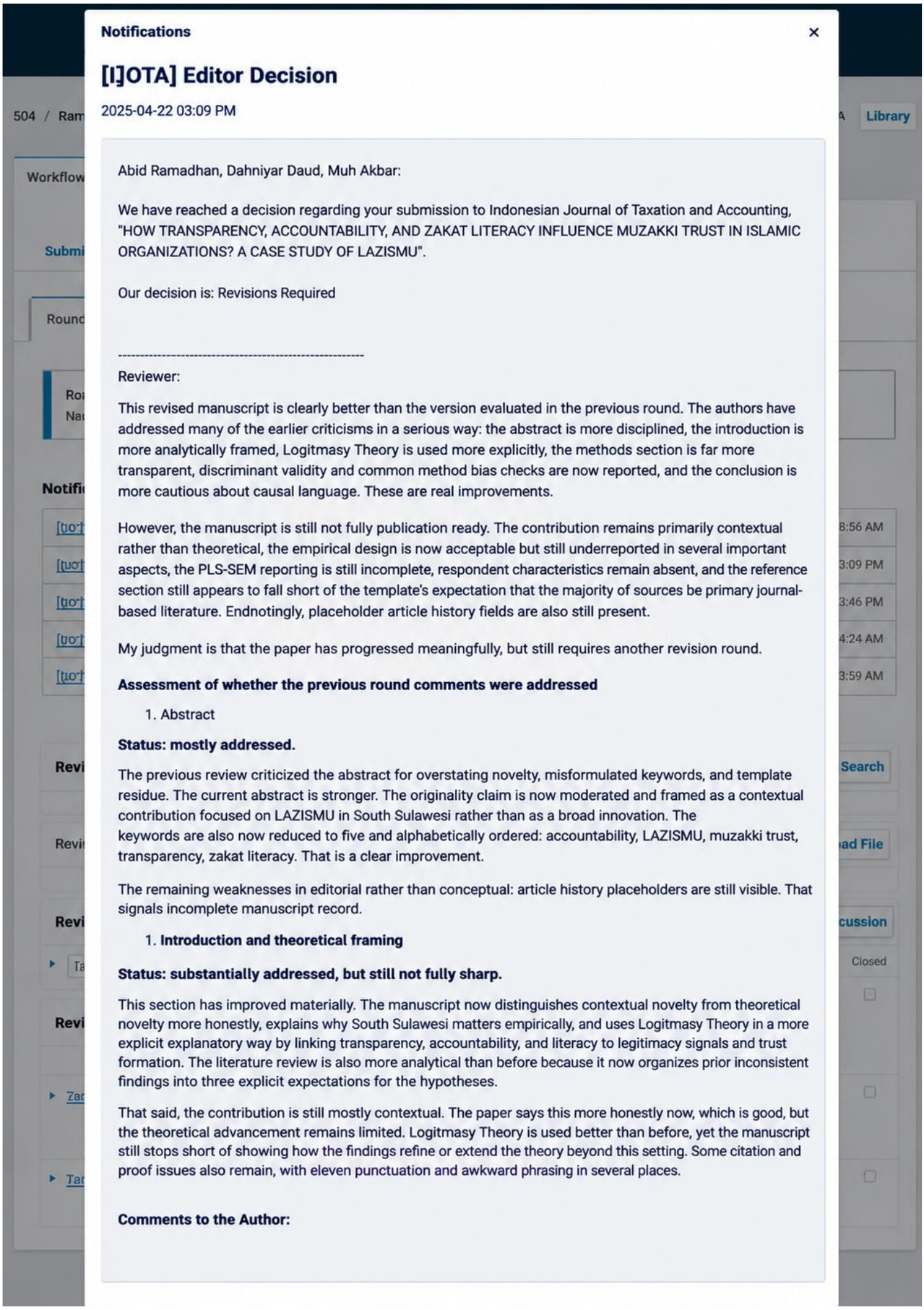
Comments to the Author:
The study has a usable core, but the current manuscript is not yet disciplined enough for publication. The central problem is not the topic; the topic is relevant. The problem is execution. You need to stop relying on broad claims and make the paper methodologically tighter: statistically cleaner, and theoretically sharper, Strengthen the justification of sampling and measurement, correct the technical reporting errors, improve the discussion beyond result repetition, and clean the manuscript to full journal standard. The paper can become publishable, but only after serious revision rather than cosmetic editing.

Final Recommendation:
Major Revision.

Recommendation: Revision Required

Indonesian Journal of Taxation and Accounting

Second Round



Notifications

[I]OTA] Editor Decision

2025-04-22 03:09 PM

Abid Ramadhan, Dahniyar Daud, Muh Akbar:

We have reached a decision regarding your submission to Indonesian Journal of Taxation and Accounting, "HOW TRANSPARENCY, ACCOUNTABILITY, AND ZAKAT LITERACY INFLUENCE MUZAKKI TRUST IN ISLAMIC ORGANIZATIONS? A CASE STUDY OF LAZISMU".

Our decision is: Revisions Required

Reviewer:

This revised manuscript is clearly better than the version evaluated in the previous round. The authors have addressed many of the earlier criticisms in a serious way: the abstract is more disciplined, the introduction is more analytically framed, Logitmasy Theory is used more explicitly, the methods section is far more transparent, discriminant validity and common method bias checks are now reported, and the conclusion is more cautious about causal language. These are real improvements.

However, the manuscript is still not fully publication ready. The contribution remains primarily contextual rather than theoretical, the empirical design is now acceptable but still underreported in several important aspects, the PLS-SEM reporting is still incomplete, respondent characteristics remain absent, and the reference section still appears to fall short of the template's expectation that the majority of sources be primary journal-based literature. Endnotingly, placeholder article history fields are also still present.

My judgment is that the paper has progressed meaningfully, but still requires another revision round.

Assessment of whether the previous round comments were addressed

1. Abstract

Status: mostly addressed.

The previous review criticized the abstract for overstating novelty, misformulated keywords, and template residue. The current abstract is stronger. The originality claim is now moderated and framed as a contextual contribution focused on LAZISMU in South Sulawesi rather than as a broad innovation. The keywords are also now reduced to five and alphabetically ordered: accountability, LAZISMU, muzakki trust, transparency, zakat literacy. That is a clear improvement.

The remaining weaknesses in editorial rather than conceptual: article history placeholders are still visible. That signals incomplete manuscript record.

1. **Introduction and theoretical framing**

Status: substantially addressed, but still not fully sharp.

This section has improved materially. The manuscript now distinguishes contextual novelty from theoretical novelty more honestly, explains why South Sulawesi matters empirically, and uses Logitmasy Theory in a more explicit explanatory way by linking transparency, accountability, and literacy to legitimacy signals and trust formation. The literature review is also more analytical than before because it now organizes prior inconsistent findings into three explicit expectations for the hypotheses.

That said, the contribution is still mostly contextual. The paper says this more honestly now, which is good, but the theoretical advancement remains limited. Logitmasy Theory is used better than before, yet the manuscript still stops short of showing how the findings refine or extend the theory beyond this setting. Some citation and proof issues also remain, with eleven punctuation and awkward phrasing in several places.

Comments to the Author:

Notifications

[I]OTA Editor Decision

2026-04-22 03:09 PM

1. Methods

Status: improved substantially, but still partially addressed.

This is the section that changed the most. The authors have added several items that were missing in the previous version: a sampling frame based on the registered muzakki database; a stated random selection procedure using a random number generator, data collection timing (October–December 2025), a post-hoc power analysis, a non-response bias comparison using only versus late respondents, face-to-face attribution, fact validity checks, a pilot study, and an ethics section. Those changes directly address many of the earlier criticisms.

But the method is still not fully solid. Three weaknesses remain.

First, the response process is still not transparent enough. The manuscript says 84 muzakki were selected and surveyed, but it does not clearly report how many invitations were sent, how many failed, how many complete responses were received, or whether the final N=94 reflects all selected cases or only usable returns. That matters because the credibility of the "simple random sampling" claim depends not only on initial selection but also on realized participation.

Second, the sample-size justification still leans on the Slovin formula with a 10% margin of error. The added power analysis helps, but because it is post-hoc and based on assumed medium effect size, it does not fully replace a stronger a priori sampling rationale.

Third, the PLS-SEM reporting remains incomplete. The manuscript now reports AVE, reliability, HTMT, VIF, Harman's test, and SRMR which is much better than before. But it still does not report **effect sizes (f^2). predictive relevance (Q^2)**, or confidence intervals for path estimates. For a PLS-SEM paper, those omissions still matter.

1. Results

Status: mostly addressed.

The prior review criticized the results for incomplete validity reporting and one serious technical interpretation error. The current manuscript corrects that error: path coefficients and p-values are now properly distinguished in Table 6, and the earlier confusion is gone. The paper also now includes HTMT, VIF, Harman's single-factor test, adjusted R^2, and SRMR. This is a significant improvement in statistical reporting discipline. The manuscript also stops using exaggerated "perfect fit" language, which was another necessary correction.

Still, the results section is not yet complete. There is still no respondent profile table, so readers do not know the demographic or behavioral composition of the sample. That omission is important in a trust study because age, education, donation history, or institutional involvement could help interpret the findings. In addition, the results still stop at significance testing and do not report effect size or predictive relevance. That keeps the empirical interpretation thinner than it should be.

1. Discussion

Status: meaningfully improved.

The discussion is better than before because it now does more than restate significance levels. The section on accountability is especially improved. Rather than merely saying that accountability was non-significant, the authors now offer four plausible analytical explanations: construct overlap, objectivelly gaps, reputational proxy, and perceptual measurements gap. That is a major improvement over the previous draft and makes the non-significant result intellectually useful.

Even so, the discussion still has a tendency to move from plausible explanation to implied conclusion too quickly. For example, the manuscript speaks of zakat literacy as strengthening the trust-building potential of transparency and accountability, but the model tests literacy only as a direct predictor, not as an interaction or mediation mechanism. That means some of the discussion still reaches slightly beyond the tested model. The authors need to keep interpretation closer to what was actually estimated.

1. Conclusion

Status: addressed well.

The previous review criticized the conclusion for being too long and sounding overly causal. The revised conclusion is better controlled. It explicitly says the findings are **associative rather than causal**, which directly addresses the earlier concern. It also closes with practical implications and future research directions in a more disciplined way. This section is no longer a major weakness.

1. References

Status: partially addressed.

The reference list remains quantitatively sufficient and now includes many relevant topic-specific studies. However, the underlying problem identified in the previous round is still not fully solved. The list still includes a noticeable share of books, reports, theses, policy briefs, and local grey literature. For a journal article, especially under the journal's template, the reference base still appears weaker than it should be in terms of proportion of primary peer-reviewed sources. APA 7 consistency also remains uneven, especially in DOI formatting and italic capitalization.

Strengths of the revised manuscript

The revised manuscript now has a clearer and more credible core. It investigates a practically important problem in Islamic philanthropy governance, uses a relevant institutional setting, and offers a more mature explanation of why transparency and zakat literacy matter for trust while accountability may fail to predict trust in a moderate literacy environment. The biggest improvement is that the paper is now much more methodologically transparent than before.

Remaining weaknesses

The paper still has four main weaknesses.

First, the contribution remains moderate rather than strong. It is useful, but mainly because of context, not because of theoretical innovation.

Second, the method section, while much improved, still leaves too much ambiguity around realized response rate and achieved sample composition.

Third, the PLS-SEM reporting is still incomplete because effect sizes, predictive relevance, and respondent characteristics are missing.

Fourth, the references and final editorial formatting still need cleanup before the manuscript can meet template-level standards.

Section-by-section comments

Abstract: Improved and largely acceptable. Keep the originality claim contextual and remove front-matter placeholders.

Introduction: Better structured and more analytical. Still needs language tightening and slightly sharper journal-level positioning.

Method: No longer the weakest section, but still needs transparent reporting of invitations, usable responses, and respondent profile. Add f^2 and Q^2 to the PLS results.

Results: Statistically cleaner than before. Add respondent characteristics, predictive relevance, and effect size interpretation.

Discussion: Improved and more analytical, especially for the non-significant accountability result. Avoid implying untested interaction effects.

Conclusion: Acceptable and appropriately cautious now.

References: Sufficient in count, still weaker than ideal in composition and APA consistency.

Final recommendation

Recommendation: Major Revision

This manuscript is much better than the previous version, and several prior criticisms have been addressed properly. However, the revision is still incomplete. The remaining issues are no longer fatal, but they are still substantial enough that I would not recommend acceptance or minor revision yet. The paper needs one more disciplined revision focused on response-process transparency, fuller PLS-SEM reporting, respondent profiling, reference quality, and final editorial cleanup.

Comments to the author

You fixed many of the right things. The paper is no longer as loose or as underreported as it was in the previous round. The introduction is better, the methods are much more transparent, the technical reporting error in the results is gone, and the conclusion is more honest about causality. That is real progress.

But the manuscript still stops short of journal-ready discipline. The biggest remaining problem is not theory anymore. It is reporting completeness. You still need to show exactly how the sample became 84 in realized terms, who those respondents are, and how strong the model is beyond significance tests. Right now the paper says enough to be plausible, but not enough to be fully convincing.

Tighten the empirical reporting, clean the references, remove the placeholders, and keep the discussion inside the boundaries of the tested model.

Recommendation: Revision Required

Indonesian Journal of Taxation and Accounting

Third Round

Notifications

[IJOTA] Editor Decision

2026-04-26 03:46 PM

Abid Ramadhan, Dahniyar Daud, Muh Akbar:

We have reached a decision regarding your submission to Indonesian Journal of Taxation and Accounting, "HOW TRANSPARENCY, ACCOUNTABILITY, AND ZAKAT LITERACY INFLUENCE MUZAKKI TRUST IN ISLAMIC ORGANIZATIONS? A CASE STUDY OF LAZISMU".

Our decision is: Revisions Required

Reviewer:

Overall Assessment

The revised manuscript has improved substantially and now addresses most of the major issues raised in the previous round. The authors have added a clearer response process explanation, provided a respondent profile table, reported effect sizes and predictive relevance, strengthened the PLS-SEM reporting, and kept the conclusion appropriately cautious about causality. These are meaningful improvements, not cosmetic changes.

The manuscript is now much closer to publication quality. The previous review noted that the paper still lacked the clear explanation of the respondents' characteristics, effect size reporting, predictive relevance, and transparent reporting of how the findings ladder to the theoretical framework. These points have mostly been addressed. The current version now states that 94 selected muzakki were invited, all returned response studies, and the responses were excluded after screening. It also presents demographic and donation behaviour profiles, q-values, Q^2, SRMR, HTMT, VIF, Harman's single-factor test, and bootstrapped hypothesis results.

However, a few issues remain. The 10% response rate is unusual and needs to be handled carefully. The manuscript attributes it to a main manager cooperation and follow-up, but this also raises the possibility of response pressure or social desirability. The ethics section discusses informed consent and anonymity, but it is still does not clearly state whether formal ethical approval was obtained. The discussion also improves, but it still needs a deeper explanation of how the findings relate to broader Islamic social finance practices and zakat management, and particularly, even though no moderation or mediation was tested. The references are better, but still uneven in quality and formatting.

My recommendation is: **Minor Revision.** The paper no longer needs major reconstruction, but it still needs final tightening before acceptance.

Response to Previous-Round Comments

1. Abstract

Status: Addressed

The abstract is now clearer, more restrained, and better aligned with the actual study. It states the purpose, method, findings, implications, and originality in a coherent way. The previous concern about overclaiming has largely been resolved because the originality claim is now framed as a contextual contribution focused on LAZISMu in South Sulawesi, rather than as a broad theoretical breakthrough.

The keywords are also now appropriate in number and order: **Accountability; LAZISMu; Muzakki Trust;** Transparency; Zakat Literacy. This issue is resolved.

The remaining weakness is that the title is still grammatically awkward as a question. A better version would be: **"How Do Transparency, Accountability,** and Zakat Literacy Influence Muzakki Trust in Islamic **Organizations? A Case Study of LAZISMu."**

2. Introduction and theoretical framing

Status: Mostly addressed

The Introduction is stronger than before. The author now provide a clearer background, show why South Sulawesi matters, connect the study to zakat literacy conditions, and use Legitimacy Theory more explicitly. Transparency, accountability, and zakat literacy are now presented as legitimate signals that shape institutional trust.

The discussion of inconsistent prior findings is also improved. The manuscript now explains why transparency, accountability, and zakat literacy may operate differently across contexts. This makes the hypotheses more analytically grounded than in the previous version.

The remaining weakness is that the theoretical contribution is still modest. The paper applies Legitimacy Theory usefully, but it does not clearly extend the theory. The authors should keep the contribution claim more explicit, for example by linking to broader Islamic social finance theory.

3. Sampling and response-process transparency

Status: Addressed, with caution

This was one of the main weaknesses in the previous round. The revised manuscript now clearly states that the sampling frame consisted of 1,526 registered muzakki, then 54 were selected using a random number generator, and thus all 94 selected participants completed the questionnaire. It also states that no invitations were undeliverable and no responses were removed after screening. This is a substantial improvement.

However, the 100% response rate needs careful handling. It is possible, especially when branch managers actively support follow up, but it is still unusual in survey research. The authors should add one sentence acknowledging that strong institutional facilitation may have increased participation and may also introduce social desirability or perceived pressure bias. This would make the reporting more credible.

4. Respondent profile

Status: Addressed

The revised manuscript now includes a respondent profile table showing gender, age, education, duration of donation, and donation frequency. This directly addresses the previous concern that readers could not interpret the sample composition.

The explanation following the table is useful because it connects the sample profile to institutional familiarity and transparency perception. This is an improvement.

5. Sample-size justification

Status: Improved

The manuscript now reports both Slovin based sampling and ar a priori power analysis using G*Power, with three predictors, medium effect size, α = .05, power = .80, and minimum n = 77. The realized sample of 94 therefore satisfies the stated threshold.

This is better than relying only on Slovin's formula. Still, the authors should not overstate representativeness. Statistical power is not the same as representativeness. The sample may be powered for the model, but generalization remains limited because the study covers one institution in one province.

6. Measurement reporting

Status: Mostly addressed

The manuscript now gives clearer instrument information. It reports item numbers for each construct, cites prior studies used to adapt the items, explains the five-point Likert scale, and reports face validity and pilot testing. Reliability and convergent validity are also reported through Cronbach's α, composite reliability, outer loadings, and AVE.

This is a strong improvement. The only remaining issue is that the authors should briefly clarify whether any items were removed after the pilot test or main PLS analysis. If none were removed, say so directly.

7. PLS-SEM reporting

Status: Addressed

The previous round asked for fuller PLS-SEM reporting, especially effect sizes and predictive relevance. The revised manuscript now includes R^2 and Q^2. This is a major improvement. Transparency has a small effect, accountability has a small and practicaly weak effect, and zakat literacy has a medium effect. The Q^2 value of 0.531 indicates predictive relevance for muzakki trust.

The manuscript also reports HTMT, VIF, Harman's single-factor test, adjusted R^2, SRMR, and bootstrapped path coefficients. The technical reporting is now much more complete.

One remaining issue: the method says 95% bias-corrected bootstrap confidence intervals were examined, but the path coefficient table does not show confidence intervals. The authors should either add lower and upper confidence interval column to Table 7 or remove that claim from the method.

8. Common method bias

Status: Addressed, but still limited

The manuscript now reports Harman's single-factor test, with the first factor explaining 39.68% of the variance. This responds to the previous concern.

However, Harman's test is a basic diagnostic. Since all data are self-reported and collected through a single survey, the manuscript should remain cautious. The authors may keep the Harman test but should avoid saying common method bias is completely ruled out. A better phrase would be: "The result suggests that common method bias is unlikely to dominate the findings."

9. Discussion of accountability

Status: Addressed

The discussion of the non-significant accountability path is much stronger than before. The manuscript now offers plausible explanations: construct overlap, observability gap, reputational proxy, and perceived measurement gap. This is one of the strongest parts of the revised paper.

The authors correctly avoid treating the non-significant result as a failure. Instead, they use it to explain why formal accountability may not generate trust if muzakki cannot observe or interpret it. This is analytically useful.

10. Discussion of zakat literacy

Status: Mostly addressed

The discussion now properly identifies zakat literacy as the strongest direct predictor of muzakki trust. The manuscript also explains that literacy may help muzakki evaluate institutional signals more meaningfully.

The authors also now acknowledge that literacy was tested only as a direct predictor and that its moderating or mediating role remains a future research issue. This is important and directly responds to the earlier concern that the discussion was moving beyond the tested model.

The remaining issue is repetition. The manuscript repeats the same caution about literacy as an interpretive inference more than once. One clear statement is enough.

11. Causal language

Status: Addressed

The conclusion now explicitly states that the findings are associative rather than causal. This is a strong correction.

The authors should maintain this caution throughout the manuscript. Replace remaining phrases such as "influence" where necessary with "is associated with" if the sentence sounds causal.

12. Ethical clarity

Status: Partially addressed

The ethics section is better because it explains voluntary participation, informed consent, anonymity, confidentiality, and the right to withdraw.

However, it still does not clearly say whether formal ethical approval was obtained. The authors should add one direct sentence: either state the approval body and approval number, or state that formal ethical approval was not required and explain why. This should not be left ambiguous.

13. References

Status: Partially addressed

The reference list is more relevant than before and includes studies on zakat, Islamic philanthropy, transparency, accountability, trust, and PLS-SEM.

Still, the list remains uneven. Several entries are reports, books, conference papers, or local journals, while some DOI and title formatting is inconsistent. For example, some journal entries have incomplete volume, issue, or page information. The authors should check every reference carefully and ensure consistency in capitalization, DOI format, journal title, volume, issue, and page range.

The reference base is acceptable for revision, but not yet polished.

14. Final writing quality

Status: Improved, but still needs editing

The manuscript is more readable than before. However, there are still awkward phrases, punctuation problems, and some overly formal or unnatural sentences. Examples include: "facilitates the effective organization of charitable donations," "participants had participated in the formal zakat payment process," and "the survey instrument was constructed devoid of any inquiries." These should be rewritten in simpler academic English.

The paper is now analytically stronger than its language. The final editing needs to catch up with the improved substance.

Strengths of the Revised Manuscript

The first strength is improved transparency. The authors now explain how the 94 respondents were selected, invited, and retained for analysis. This was a major missing piece in the previous version.

The second strength is the addition of respondent characteristics. The sample profile helps readers understand who the respondents are and why transparency and literacy may matter in this context.

The third strength is stronger PLS-SEM reporting. The manuscript now includes HTMT, VIF, Harman's test, adjusted R^2, SRMR, R^2, Q^2, and bootstrapped path results. This makes the empirical model much easier to evaluate.

The fourth strength is the improved discussion of accountability. The authors now treat the non-significant result as analytically meaningful rather than simply reporting it as unsupported.

The fifth strength is the conclusion. It is now caution, relevant, and aligned with the cross-sectional design.

Section-by-Section Evaluation

Title

The title is relevant but should be grammatically revised. The current form, "How Transparency, Accountability, and Zakat Literacy Influence Muzakki Trust in Islamic Organizations?", is not the best question form. Use: "How Do Transparency, Accountability, and Zakat Literacy Influence Muzakki Trust in Islamic Organizations? A Case Study of LAZISMu."

Abstract

The abstract is much improved. It is clear, concise, and appropriately cautious. The originality claim is now contextual, which is suitable for the study. The abstract should avoid overstating generalization beyond LAZISMu South Sulawesi.

Introduction

The Introduction is stronger than before. It explains the practical zakat collection gap, the regional literacy problem, and the role of Legitimacy Theory. The hypotheses are logically derived. The main remaining issue is language editing and avoidance of overstated theoretical contribution.

Method

The Method section is now much more complete. It explains the population, sampling frame, random selection, response process, instrument sources, pilot test, reliability, validity, analysis procedure, and ethics.

The remaining corrections are specific: clarify formal ethical approval, state whether any items were removed, and add confidence intervals to the path table if they were used.

Results and Discussion

The Results section is now technically much stronger. The addition of respondent profile, f^2, Q^2, SRMR, HTMT, VIF, and common method bias testing gives the paper more empirical credibility.

The Discussion is also improved, especially for the accountability results. The authors should reduce repeated statements about untested moderation or mediation and keep the interpretation concise.

Conclusion

The conclusion is clear and properly cautious. It states that the findings are associative rather than causal, summarizes the supported and unsupported hypotheses, and gives practical directions for LAZISMu and similar institutions. This section is now acceptable with minor polishing.

References

The references are relevant overall, but they need final consistency checking. Some entries still require cleaner formatting and more complete bibliographic information.

Final Recommendation

Recommendation: Minor Revision

The manuscript has addressed most of the previous concerns. It now includes respondent profile, clearer sample reporting, stronger PLS-SEM diagnostics, effect sizes, predictive relevance, better discussion of non-significant accountability, and more cautious causal language. These improvements move the paper close to acceptance.

Before publication, the authors should revise the title grammar, clarify ethical approval status, add confidence intervals to the hypothetical table, briefly acknowledge the unusual 100% response rate, reduce repeated interpretation about untested literacy mechanisms, and clean the references and language.

Comments to the Author

The manuscript is now much stronger. You fixed several important weaknesses: the sample process is clearer, respondent characteristics are now visible, the PLS-SEM reporting is much fuller, and the discussion of accountability is more thoughtful.

The remaining work is specific. First, explain the 100% response rate carefully and acknowledge that active follow-up branch managers may have influenced participation. Second, clarify whether formal ethical approval was obtained. Third, add confidence intervals to the path results table because the method says they were examined. Fourth, revise the title grammar.

Do not expand the paper further. The next revision should focus on precision, transparency, and clean writing. The study is close to being publishable.

Recommendation: **Revisions Required**
